

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

United States of America,

Plaintiff,

v.

Case No. 1:01cv541

Buford F. Houck, *et al*,

Judge Michael H. Watson

Defendants.

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ORDER ADOPTING MAGISTRATE JUDGE'S  
REPORT AND RECOMMENDATION

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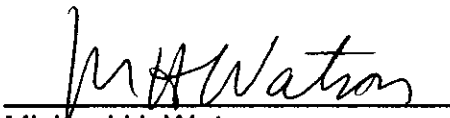
Before the Court is the October 5, 2004 Magistrate Judge's Report and Recommendation (Doc. 64) regarding Plaintiff's Motion for Partial Summary Judgment. (Doc. 62)

The parties were given proper notice, pursuant to 28 U.S.C. § 636(b)(1)(C), including notice that the parties would waive further appeal if they failed to file objections to the Report and Recommendation in a timely manner. See *United States v. Walters*, 638 F.2d 947 (6th Cir. 1981). To date, no objections to the October 5, 2004 Magistrate Judge's Report and Recommendation have been filed.

Upon *de novo* review of this matter, pursuant to 28 U.S.C. § 636, the Court finds no error in the Magistrate Judge's Report and Recommendation. Accordingly, the October 5, 2004, Magistrate Judge's Report and Recommendation is hereby **ADOPTED**. Plaintiff's Motion for Partial Summary Judgment (Doc. 62) is **GRANTED**. Plaintiff is entitled to

recover \$410,777.58, including interest and penalties, plus statutory interest that continues to accrue, from Defendant Burford F. Houck, for the IRS tax assessments against him for 1986, 1987, 1988, 1990, 1991, 1992, 1993, and 1994.

Also before this Court is Plaintiff's Motion to Amend the Scheduling Order. (Doc. 68) Plaintiff states that this Court granted the Plaintiff until November 22, 2004 to file a dispositive motion or move this Court for a trial date. Plaintiff is now seeking until thirty days after the ruling on the Magistrate's R&R. For good cause show, Plaintiff's Motion to Amend (Doc. 68) is hereby **GRANTED**. Plaintiff shall file any dispositive motion to foreclose its federal tax liens thirty (30) days from entry of this Order.

  
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Michael H. Watson  
United States District Judge